ID: CCA-791718-08 Number: **200907026** Release Date: 2/13/2009

Office:

UILC: 7122.00-00

From:

Sent: July 9, 2008

To: Cc:

Subject: Re: case

I talked to _____, who told me that the case is closed and that she didn't need anything from me. We had already accepted the offer and there was no way to rescind it. The taxpayer didn't have any money and showed that in his offer.

I did tell that the taxpayer needs to go back to the court to have the court order us to refund the money. I don't know if she has any contact with the taxpayer since the case is now closed.

I hope that helps. Again, feel free to call me with any restitution issues that you have.